

Article - Tax - Property

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§7-204.1.

(a) An organization that owns property in Baltimore City that is not subject to property tax as of June 1, 2014, under § 7-202 or § 7-204 of this subtitle shall submit an application to the Department in accordance with this section:

(1) beginning with April 1, 2016, on or before the earlier of April 1 of the year in which the property is assessed in accordance with the Department's 3-year cycle or April 1, 2017; and

(2) on or before April 1 of each subsequent year in which the property is assessed in accordance with the Department's 3-year cycle.

(b) The application shall:

(1) be made on the form that the Department provides;

(2) certify that each property owned by the organization in Baltimore City that is not subject to property tax is in current actual use for a tax-exempt purpose as enumerated in § 7-202 or § 7-204 of this subtitle; and

(3) include a statement by a representative of the organization under oath that the facts stated in the application are true, correct, and complete.

(c) A property subject to this section for which an application has not been filed on or before April 1 of a year in which an application is due under subsection (a) of this section shall be subject to property tax effective the following July 1.

(d) A property for which an application is filed after April 1 of a year in which an application is due under subsection (a) of this section is not subject to property tax effective:

(1) the next taxable year if the application is received on or after July 1 but on or before April 1; or

(2) the second following taxable year if the application is received after April 1 but before July 1.

(e) An organization that owns property subject to this section shall notify the Department and the Director of Finance of Baltimore City within 30 days after

the property ceases to be used for a tax-exempt purpose as enumerated in § 7-202 or § 7-204 of this subtitle.

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